

**291.14 Financial statement.**

The treasurer shall render a statement of the finances of the corporation whenever required by the board, and the treasurer's accounting records shall always be open for inspection.

[C51, §1141; R60, §2051; C73, §1751; C97, §2769; S13, §2769; C24, 27, 31, 35, 39, §**4320**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §291.14]

[2013 Acts, ch 88, §27](#)